

Message Text

PAGE 01 STATE 101228
ORIGIN EUR-12

INFO OCT-01 ISO-00 /013 R

66011

DRAFTED BY: EUR/RPE:RSGELBARD

APPROVED BY: EUR/RPE:RSGELBARD

-----112809 210101Z /73

R 20025Z APR 78

FM SECSTATE WASHDC

TO AMEMBASSY OTTAWA

LIMITED OFFICIAL USE STATE 101228

FOLLOWING REPEAT PARIS 12407 SENT ACTION SECSTATE INFO ALL
OECD CAPITALS APR 14, 1978 REPEATED TO YOU

QUOTE: LIMITED OFFICIAL USE PARIS 12407

USOECD

E.O. 11652: N/A

TAGS: EINV, OECD

SUBJECT: APRIL 12-13 MEETING OF COMMITTEE ON INTER-
NATIONAL INVESTMENT AND MULTINATIONAL ENTERPRISES (CIME)

REF: PARIS 12080

1. SUMMARY: APRIL 12-13 MEETING OF CIME MADE HEADWAY
ON NUMBER OF IMPORTANT AGENDA ITEMS, DESPITE AT TIMES
TEDIOUS WRANGLING OVER PROCEDURE. AS ANTICIPATED, VON
DEWITZ OF GERMANY WAS ELECTED CIME CHAIRMAN WHO, SOMEWHAT
HESITANT AT OUTSET, BEGAN TO EXERT NECESSARY CONTROL OVER
DELIBERATIONS BY END OF MEETING. U.S. ACCOMPLISHED KEY
OBJECTIVE OF ESTABLISHMENT OF SEPARATE SUB-GROUP ON
NATIONAL TREATMENT WHICH WILL BE CHAIRED BY DUTCH DELE-
LIMITED OFFICIAL USE
LIMITED OFFICIAL USE

PAGE 02 STATE 101228

GATE, GAUTIER. INCLUSION OF INCENTIVE AND DISINCENTIVES
PROVED IMPOSSIBLE AND PRELIMINARY EXCHANGE OF VIEWS ON
SUBJECT INDICATES THAT A FULL DISCUSSION OF THIS PART OF
INVESTMENT PACKAGE BEFORE 1979 REVIEW WILL BE RESISTED
BY A LARGE NUMBER OF DELEGATIONS. WHILE GROUP RECON-
FIRMED DESIRABILITY OF OECD DOING "SOMETHING" ON HARMONI-
ZATION OF ACCOUNTING STANDARDS AND IMPLICITLY ADOPTED
IDEA OF SUB-GROUP, AGREEMENT ON TERMS OF REFERENCE
DEFERRED UNTIL NEXT CIME MEETING IN JULY WHEN REVISED
U.S. PAPER, BASED ON MEETING COMMENTS WILL PRESUMABLY

HAVE BEEN THOROUGHLY VETTED BY OTHER DELEGATIONS AND SECRETARIAT. A NUMBER OF ISSUES REFERRED TO CIME AD HOC WORKING GROUP INCLUDING ISSUES RAISED BY BIAC AND TUAC DURING APRIL 11 CONSULTATIONS (REFTEL) AND PROCEDURES FOR MORE FREQUENT, INFORMAL CONTACTS WITH THESE TWO GROUPS. NEXT MEETING FULL CIME SCHEDULED FOR JULY 3-4, 1978. THE AD HOC WORKING GROUP WILL MEET JUNE 29-30 WHILE NEW NATIONAL TREATMENT SUB-GROUP WILL HOLD ITS FIRST MEETING JUNE 6 AND 7. END SUMMARY

NATIONAL TREATMENT

2. SUB-GROUP ON NATIONAL TREATMENT: AFTER ALMOST A FULL DAY'S DEBATE CIME AGREED TO ESTABLISH A TEMPORARY WORKING GROUP ON NATIONAL TREATMENT. GROUP'S MANDATE INCLUDES FOLLOWING TASKS:

(A) REVIEW AND AMEND IME(78)2 TO SHAPE IT INTO INTERIM REPORT OF CIME ON EXCEPTIONS TO NATIONAL TREATMENT;

(B) PURSUE AREAS WHERE SPECIFIC GAPS IN INFORMATION EXIST, IN PARTICULAR IDENTIFIED IN IME(78)2 CONCERNING ADMINISTRATIVE PRACTICES AND SCREENING MECHANISMS;
LIMITED OFFICIAL USE
LIMITED OFFICIAL USE

PAGE 03 STATE 101228

(C) IDENTIFY TYPES OF EXCEPTIONS HAVING GREATEST IMPACT ON INTERNATIONAL INVESTMENT USING, AS NECESSARY, RESULTS OF CONTACT WITH BUSINESS AND LABOR ORGANIZATIONS;

(D) PREPARE EXAMINATION PURSUANT TO PARAGRAPH 4 OF MINISTERIAL DECISION ON NATIONAL TREATMENT; AND,

(E) REPORT TO THE CIME ON FINDINGS AS AND WHEN APPROPRIATE.

3. THERE WAS GENERAL AGREEMENT AMONG MAJOR OECD COUNTRIES ATTENDING INFORMAL CIME BUREAU DINNER APRIL 10 ON NEED FOR SUBGROUP ON NATIONAL TREATMENT. THIS WAS ACHIEVED ONLY AFTER THREATENING NOT TO SUPPORT CONTINUATION OF LEVY AD HOC SUB-GROUP. HOWEVER, THERE WAS ABSOLUTELY NO SUPPORT FOR INCLUDING INCENTIVES/DISINCENTIVES IN THIS WORKING GROUP AND U.S. DEL ACCEPTED CONCEPT OF GROUP DEALING ONLY WITH NATIONAL TREATMENT. IN INITIAL DISCUSSION OF NATIONAL TREATMENT AT CIME MEETING, UK SUGGESTED SEPARATE WORKING GROUP AND WAS SUPPORTED BY U.S., CANADA, SWITZERLAND, SWEDEN AND BELGIUM. WITH EXCEPTION OF BELGIUM, ALL WERE PRESENT AT BUREAU DINNER. WHILE THERE WAS GENERAL RECOGNITION THAT THE TASKS BEFORE THE FULL COMMITTEE WERE FAR TOO GREAT GIVEN THE TIME AVAILABLE, SMALL NATIONS (AUSTRALIA, NORWAY, FINLAND, AUSTRIA) AND FRANCE QUESTIONED NEED FOR SUCH A GROUP,

CITING SUCH REASONS AS LACK OF CLEAR-CUT TERMS OF REFERENCE (AUSTRALIA) TO LACK OF TRAVEL FUNDS TO ATTEND MEETING OF SUBGROUP (FINLAND).

AFTER CIME CHAIRMAN SUGGESTED POSSIBLE TERMS OF REFERENCE, CANADIAN DEL FOUND ITSELF UNCOMFORTABLY SUGGESTING COMPROMISE LANGUAGE FOR TERMS OF REFERENCE FOR NATIONAL TREATMENT WORKING GROUP. CANADIANS HAD BEEN OPPOSED INITIALLY AT APRIL 10 DINNER. U.S. DEL (MEISSNER) MADE LIMITED OFFICIAL USE
LIMITED OFFICIAL USE

PAGE 04 STATE 101228

STRONG STATEMENT ON NEED FOR BALANCED TREATMENT OF ALL ASPECTS OF 1976 INVESTMENT PACKAGE AND IMPACT OF CIME FAILURE TO CREATE A NATIONAL TREATMENT GROUP WOULD HAVE ON FURTHER CIME SUBGROUP ACTIVITIES ON THE GUIDELINES, ACCOUNTING STANDARDS AND OTHER ISSUES. CIME WAS FINALLY ABLE TO ACCEPT CREATION OF NATIONAL TREATMENT SUBGROUP WITH UNDERSTANDING THAT FINNISH SUPPORT WAS AD REFERENDUM. DUTCH DEL (GAUTIER) WAS ELECTED TO HEAD NEW SUBGROUP. (FINNISH INFORMED U.S. ON THURSDAY THAT THEY HAD RECEIVED ACCEPTANCE FROM CAPITAL.)

4. DERESTRICTION OF IME(78)2: WHILE COMPLEMENTING SECRETARIAT ON NATIONAL TREATMENT DOCUMENT (IME(78)2), MOST DELS INDICATED PROBLEMS WITH INCOMPLETE SUBMISSIONS ON EXCEPTIONS, GAPS IN EXISTING SUBMISSIONS AND NEED FOR FURTHER TRANSPARENCY ON KEY ISSUES OF ADMINISTRATIVE PRACTICES AND SCREENING PROCEDURES AND ON ISSUE OF EXTENDING PRINCIPLE OF NATIONAL TREATMENT. THERE WAS FURTHER DISCUSSION OF THE NEED TO IDENTIFY THOSE NATIONAL TREATMENT ISSUES WHICH HAVE SERIOUS IMPACT ON INTERNATIONAL INVESTMENT FLOWS. WHILE THERE WAS GENERAL SUPPORT FOR U.S. CALL FOR DERESTRICTION OF IME(78)2, MOST DELS FELT DOCUMENT REQUIRED FURTHER "CLEANING-UP" BEFORE BEING DERESTRICTED. HOWEVER, CIME REACHED UNDERSTANDING THAT IN INTERIM, GOVERNMENTS ARE FREE TO UTILIZE IME(78)2 IN PRESENT FORM WITH NON-GOVERNMENTAL GROUPS AS LONG AS IT IS CLEARLY CITED AS A DRAFT DOCUMENT.

AD HOC WORKING GROUP ON MNE GUIDELINES (LEVY GROUP)

5. FUTURE CONTACTS WITH ADVISORY GROUPS: DISCUSSION OF REPORT (IME(78)1) OF AD HOC WORKING GROUP ON TUAC CASES (CHAIRER BY PHILIPPE LEVY OF SWITZERLAND) EVOLVED LIMITED OFFICIAL USE
LIMITED OFFICIAL USE

PAGE 05 STATE 101228

INTO WIDER DISCUSSION OF NATURE OF FUTURE CONTACTS BY CIME WITH TWO ADVISORY GROUPS, BIAC AND TUAC. CIME

DECIDED THAT THERE SHOULD BE MORE FREQUENT, MORE INFORMAL CONSULTATIONS WITH BIAC AND TUAC ON MNE GUIDELINES AND THAT THESE CONTACTS SHOULD BE HANDLED IN LEVY SUBGROUP. SUCH CONTACTS, HOWEVER, WOULD BE IN ADDITION TO THE MORE FORMAL ONES WITH CIME ANNUALLY, AS PROVIDED UNDER MINISTERIAL DECISION. DETAILS OF PROCEDURES FOR CONTACTS (THE FIRST OF WHICH WOULD NOT BE HELD BEFORE FALL 1978) LEFT TO LEVY GROUP. DISCUSSION IMPLICITLY RECOGNIZED THAT LEVY GROUP WOULD PLAY IMPORTANT ROLE IN PREPARATION FOR FORMAL REVIEW OF GUIDELINES SECTION OF INVESTMENT PACKAGE. WHILE U.S. DEL AGREED THAT MORE FREQUENT CONTACTS WITH BIAC AND TUAC COULD TAKE PLACE IN FRAMEWORK OF LEVY GROUP, HE EMPHASIZED THAT LEVY GROUP SHOULD INITIATE MEETINGS AND NOT VICE VERSA BECAUSE BIAC AND TUAC ARE ONLY ADVISORY GROUPS AND CIME DOES NOT SERVE AT THEIR REQUEST. ISSUES RAISED BY TUAC DURING APRIL 11 CONSULTATIONS AND CONCERNS EXPRESSED BY BIAC ON DISCLOSURE OF INFORMATION SECTION OF GUIDELINES (REFTEL) WERE ALSO REMANDED TO LEVY GROUP FOR INITIAL DISCUSSION. QUESTION OF POSSIBLE DERESTRICTION OR OTHER DISPOSITION OF REPORT OF LEVY GROUP ON "OLD" TUAC CASES LEFT IN LIMBO FOR TIME BEING SINCE SEVERAL DELEGATIONS (SWEDES, NORWEGIANS, DUTCH, AUSTRIANS, BELGIANS) URGED THAT IT BE AMENDED, WHILE OTHERS LED BY U.S. FELT ANY WIDER CIRCULATION INAPPROPRIATE AT THIS TIME.

6. FACT-FINDING UNDER THE GUIDELINES: WHILE GROUP COMPLEMENTED DUTCH DELEGATION ON "INTERESTING" AND "USEFUL" PAPER (IME(78)4), SUGGESTING FORMAL FACT-FINDING PROCEDURE FOR CASES UNDER GUIDELINES, OBVIOUS THAT EVERYONE BUT DUTCH RELUCTANT TO GET INTO THIS POTENTIAL HORNET'S NEST. NUMEROUS DELEGATES, INCLUDING U.S., CITED TREMENDOUS COMPLEXITY OF SUCH A PROCEDURE, ITS QUASI-JUDICIAL NATURE WHICH COULD TURN CIME INTO TRIBUNAL AND IRREPARABLY LIMITED OFFICIAL USE
LIMITED OFFICIAL USE

PAGE 06 STATE 101228

DAMAGE CIME REPUTATION AS WELL AS AGGRAVATING DIFFERENCES AMONG DELEGATIONS. BEST DUTCH WERE ABLE TO OBTAIN WAS CONSENSUS THAT LEVY SUB-GROUP WOULD BE ASKED TO TAKE FACT-FINDING "INTO CONSIDERATION" IN ITS DELIBERATIONS.

INCENTIVES/DISINCENTIVES

7. DESPITE LATE HOUR AND LIMITED TIME AVAILABLE FOR DISCUSSION, EXCHANGE ON INCENTIVES/DISINCENTIVES AND PERFORMANCE REQUIREMENTS TOOK PLACE AMONG THE MEMBERS AND U.S. DISTRIBUTED PAPER ON THIS SUBJECT TO CIME. (MORE EXTENSIVE U.S. DOCUMENT WITH COUNTRY-BY-COUNTRY ANALYSIS PRESENTED TO SECRETARIAT WHO PROMISED TO MAKE IT AVAILABLE TO INTERESTED DELS ON REQUEST.) U.S. DEL INDICATED THAT U.S. OBJECTIVE NEITHER TO EXPAND NOR

REVISE MINISTERIAL DECISION ON INTERNATIONAL INVESTMENT INCENTIVES AND DISINCENTIVES, BUT TO OBTAIN A CLEARER UNDERSTANDING OF HOW THOSE MEASURES FUNCTION IN THE INVESTMENT PROCESS AND TO OPEN DISCUSSION. U.S. DEL SAID (A) WE HOPED OTHER COUNTRIES' WOULD COMMENT ON THE ACCURACY OF U.S. DESCRIPTION OF INCENTIVES/DISINCENTIVES/ PERFORMANCE REQUIREMENTS AND (B) WE DID NOT INTEND TO FOLLOW A CASE-BY-CASE APPROACH. OTHER DELS REACTION SWIFT AND PREDICTABLE. UK DEL SAID U.S. PAPER AND ITS EFFORT TO OBTAIN OTHER COUNTRY COMMENTS WENT BEYOND BOUNDS OF CIME MANDATE, THAT REGIONAL INCENTIVES NOT IN PURVIEW OF MINISTERIAL DECISION AND THAT WORK ON THIS ISSUE UNDERWAY IN OTHER PARTS OF THE OECD (CAPITAL MOVEMENTS CODE AND INDUSTRY COMMITTEE). SWEDEN (LEANDER) CITED DIFFERENCE IN CHARACTER OF DECISIONS ON NATIONAL TREATMENT AND INCENTIVES/DISINCENTIVES; AND ADDED THAT SECRETARIAT CANNOT SEEK INFORMATION FROM MEMBER COUNTRIES ON LATTER. FRG (SHELLE) SAID U.S. PAPER GOOD EXAMPLE LIMITED OFFICIAL USE LIMITED OFFICIAL USE

PAGE 07 STATE 101228

OF WHY CIME SHOULD NOT DEAL WITH ISSUE AND NOTED THAT IMF/IBRD DEVELOPMENT COMMITTEE COULD NOT REACH UNDERSTANDING OF NET IMPACT OF INCENTIVES. JAPAN, CANADA AND AUSTRIA FOLLOWED UK LEAD.

8. PER INSTRUCTIONS, USDEL SAID THAT IN LIGHT OF OPPOSITION TO DISCUSSION OF INCENTIVES, US WAS CALLING FOR CONSULTATIONS UNDER THE DECISION ON INTERNATIONAL INVESTMENT INCENTIVES AND DISINCENTIVES, BECAUSE IT CONSIDERED THAT ITS INTERESTS WERE ADVERSELY AFFECTED BY PATTERN OF INCENTIVES AMONG OECD MEMBER COUNTRIES. US CALL FOR CONSULTATIONS SURPRISED SECRETARIAT AND OTHER DELS. UKDEL SUGGESTED THAT US PURSUE THESE CONSULTATIONS BILATERALLY AND USE AS THE BASIS THE 1979 FORMAL REVIEW OF INVESTMENT PACKAGE. SWEDISH DEL SAID HE DID NOT BELIEVE THAT CONDITIONS FOR CONSULTATIONS UNDER THIS DECISION HAD BEEN MET IN THIS CASE. US NOTED AND RECEIVED CONSENT THAT FURTHER DISCUSSION OF ISSUE WILL BE ON AGENDA FOR SUMMER CIME MEETING.

ACCOUNTING STANDARDS

9. ACCOUNTING STANDARDS: WHILE AGREEING IN PRINCIPLE TO SOME ACTIVITY ON HARMONIZATION OF ACCOUNTING STANDARDS IN OECD AND UNDER CIME AEGIS, MAJORITY OF DELEGATES SEEMED TO FAVOR MORE "CAUTIOUS" APPROACH TO ISSUE AS OUTLINED IN SECRETARIAT PAPER (IME(78)7) RATHER THAN THAT IN US PAPER (IME(78)6). AFTER EXTENDED AND UNPRODUCTIVE DISCUSSION (DURING WHICH SWEDISH ATTEMPT TO MAKE ISSUE PART OF REVIEW OF DISCLOSURE OF INFORMATION SECTION OF GUIDELINES WAS REBUFFED), US AGREED TO

AMEND ITS PAPER TAKING INTO ACCOUNT COMMENTS OF OTHER
DELEGATIONS AND TO CIRCULATE IT ASAP FOR CONSIDERATION
BY OTHER DELEGATES. REDRAFTED TERMS OF REFERENCE
PAPER MAY BE DISCUSSED ON FRINGES OF TNC COMMITTEE-
LIMITED OFFICIAL USE
LIMITED OFFICIAL USE

PAGE 08 STATE 101228

SESSION MEETING AT END OF MAY IN VIENNA AND AT PERMANENT
DELEGATION LEVEL AT OECD AND FINAL RESOLUTION WILL
BE MADE AT JULY CIME MEETING. OTHER DELEGATIONS WERE
INVITED TO SUBMIT IDEAS IN WRITING TO SECRETARIAT, IF
THEY DESIRED.

OTHER MATTERS

10. RESTRICTIVE BUSINESS PRACTICES: IN BRIEF DISCUS-
SION OF REPORT OF COMMITTEE OF EXPERTS ON RESTRICTIVE
BUSINESS PRACTICES OF MNE'S (IME(78)2), OBJECTIONS BY
CANADA, UK AND NETHERLANDS TO SOME OF REPORT'S
RECOMMENDATIONS PREVENTED CIME FROM GOING FURTHER THAN
RECOGNIZING THAT DISCUSSION ON THIS TOPIC IS UNDERWAY
IN RBP COMMITTEE AND EMPHASIZING THE GREAT IMPORTANCE
CIME ATTACHES TO THIS WORK IN RBP COMMITTEE.

11. REPORT OF INFORMAL CONTACT GROUP ON UN TNC CODE.
LACK OF TIME AND FACT THAT CONTACT GROUP WOULD MEET
AGAIN NEXT DAY (APRIL 14) LED TO VERY BRIEF SUMMARY
OF RECENT ACTIVITIES IN UN. SWISS SUGGESTED THAT
ISSUES OF ICSID; WORK ON INVESTMENT IN JOINT
IMF/IBRD DEVELOPMENT COMMITTEE, AND FOLLOW-UP ON ILO
DECLARATION OF PRINCIPLES; BE DISCUSSED BY CONTACT
GROUP. HOWEVER, LED BY SECRETARIAT AND UK, CIME OPTED
FOR FULL EXCHANGE OF VIEWS ON FIRST TWO ISSUES IN
CIME BECAUSE OF THEIR IMPORTANCE. THEY WERE PLACED
ON AGENDA FOR JULY MEETING. (USDEL TOOK POSITION
THAT IT DID NOT MATTER WHERE DISCUSSION TOOK PLACE
AS LONG AS IT DID TAKE PLACE.) DISCUSSION OF
ILO FOLLOW-UP WILL TAKE PLACE AT LATER DATE.

12. FURTHER CONTACTS WITH PRESS: CHAIRMAN ANNOUNCED
LIMITED OFFICIAL USE
LIMITED OFFICIAL USE

PAGE 09 STATE 101228

ON LAST DAY THAT SEVERAL WIRESERVICES HAD INDICATED
INTEREST IN MEETING WITH HIM AFTER MEETING. HE POINTED
OUT THAT PRESS INTEREST WAS CENTERED ON CONTACTS WITH
ADVISORY GROUPS. AFTER OBTAINING CIME CONSENSUS THAT
IT WOULD BE INADVISABLE TO BRIEF PRESS ON DECISIONS
TAKEN VIS-A-VIS BIAC AND TUAC PRIOR TO CONTACTING
THESE GROUPS, CHAIRMAN ANNOUNCED HIS DECISION NOT TO

MEET WITH PRESS AFTER MEETING.

13. CALENDAR OF FUTURE MEETINGS. NEXT CIME MEETING
SCHEDULED FOR JULY 3-4, 1978 WITH THE AD HOC WORKING
GROUP TO PROCEED IT ON JUNE 29-30. NEW NATIONAL
TREATMENT SUB-GROUP WILL MEET JUNE 6-7, 1978.
SALZMAN

UNQUOTE CHRISTOPHER

LIMITED OFFICIAL USE

<< END OF DOCUMENT >>

Message Attributes

Automatic Decaptioning: X
Capture Date: 26 sep 1999
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: COMMITTEE MEETINGS, INVESTMENTS, MEETING REPORTS, MULTINATIONAL CORPORATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 20 apr 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE101228
Document Source: ADS
Document Unique ID: 00
Drafter: EUR/RPE:RSGELBARD
Enclosure: n/a
Executive Order: N/A
Errors: n/a
Expiration:
Film Number: D780170-0156
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197804109/baaafcmb.tel
Line Count: 337
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, TEXT ON MICROFILM
Message ID: 3239bda6-c288-dd11-92da-001cc4696bcc
Office: ORIGIN EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 7
Previous Channel Indicators:
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: PARIS 12080
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 2830419
Secure: OPEN
Status: <DBA CORRECTED> jms 970818
Subject: APRIL 12-13 MEETING OF COMMITTEE ON INTER- NATIONAL INVESTMENT AND MULTINATIONAL ENTERPRISES (CIME)
TAGS: EINV, FR, CIME, OECD
To: OTTAWA
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/3239bda6-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014